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[HOUSE BILL No. 391.]

HOUSE OF REPRESENTATIVES, FEB. 25, 1865.—Ordered to be printed.

[By Mr. PERKINS.]

A BILL

To provide Means to pay the Army and Navy, and carry on the War.

1 SECTION 1. The Congress of the Confederate States of Ame-
2 rica do enact, That all raw cotton and all tobacco, manufactured
3 or unmanufactured, now in the Confederacy may be purchased,
4 borrowed or impressed for public use under the direction of the
5 President, on the following terms: Either just compensation to
6 be paid to the owner for the same, at a price agreed or ap-
7 praised according to the value thereof, in specie, such payment
8 being made in bonds of the government at par, which bonds
9 shall be issued by the Secretary of the Treasury and shall be
10 redeemable five years after the end of the present war, and shall
11 bear interest at the rate of six per centum per annum payable in
12 specie semiannually; or, at the option of the owner, the cotton or
13 tobacco to be returned in kind of equal quantity and quality at
14 the same place, one-third thereof within two years after the end
15 of the present war, and one-third in each of the two succeeding
16 years, with an addition to the quantity at the rate of six per

17 centum per annum, the owner being furnished with an assign-
 18 able certificate to that effect ; but not more than one-half of the
 19 cotton or tobacco belonging to said owner shall be impressed
 20 under this act, and the cotton now owned by any manufacturer
 21 of cotton and held by him bona fide for his manufacturing ope-
 22 rations, not exceeding a proper supply for two years of such
 23 operations, shall be exempt from such impressment.

1 SEC. 2. If it shall become necessary to impress any cotton
 2 or tobacco under this act, the quantity of cotton so impressed
 3 shall, as nearly as the Secretary of the Treasury shall deem prac-
 4 ticable, bear the same proportion to the whole amount of cotton
 5 in the Confederacy, as the quantity of tobacco so impressed
 6 shall bear to the whole amount of tobacco in the Confederacy.

1 SEC. 3. In case of any such impressment, the agent of the
 2 government making the impressment may take possession of the
 3 cotton or tobacco at any time, without removing it, and hold it
 4 until the price shall be agreed or appraised as aforesaid, and
 5 upon the price being so agreed or appraised and compensation
 6 being made or tendered, according to this act, the property shall
 7 vest in the government, notwithstanding any appeal from the
 8 appraisement.

1 SEC. 4. Unless such price shall be agreed upon between
 2 such agent and the owner, the same shall be appraised by two
 3 disinterested and loyal citizens of the city, county, district or
 4 parish in which the impressment shall be made, one to be select-

5 ed by such agent and the other by the owner, or, if the owner
6 fails to make a selection within two days after being requested
7 by such agent in writing to do so, both shall be selected by such
8 agent, and if the two so selected shall disagree, they shall choose
9 an umpire, of like qualifications, and, two of the three, concur-
10 ring shall make the appraisement. They shall certify in writing
11 the quantity, description and quality of the cotton or tobacco
12 and the amount to be paid as just compensation for the same,
13 under this Act, and shall deliver one such certificate to the
14 owner and another to such agent. If the agent approves the
15 appraisement he shall make the compensation according to this
16 Act. But either the agent or the owner, before accepting the
17 compensation, may take an appeal from the appraisement to the
18 Board of Commissioners for the State, appointed under the Act
19 to regulate impressments, approved March 26, 1863, who, after
20 hearing the parties and their evidence, shall decide the matter
21 in dispute, and their decision shall be final. They shall certify
22 their decision as the appraisers are required to certify, and
23 compensation shall be made accordingly. If there shall be a
24 dispute as to the quantity of cotton or tobacco liable to impress-
25 ment, it shall be determined in the same manner. The ap-
26 praisers, before entering upon their duties, shall take an oath
27 or affirmation to perform their duties impartially and to the
28 best of their skill and judgment.

1 SEC. 5. No tax shall be collected on cotton or tobacco trans-

ferred to the government before the first day of June next, east of the Mississippi river, or before the first day of August next, west of that river, and the tax on an amount of the same article remaining in the hands of the owner equal to the amount voluntarily so transferred before those dates respectively, shall be remitted for the year 1865.

SEC. 6. The Secretary of the Treasury, under the direction of the President, may appoint a principal agent in each State, and such other agents, not liable to military service in the field, as he shall deem necessary to carry this act into effect under his instructions. They shall give such bonds as he shall require and shall be compensated by such commissions or allowances as he shall prescribe in proportion to the amounts of cotton and tobacco obtained and reduced into the secure possession of the government, or sold through their agency.

SEC. 7. The President may cause any cotton or tobacco belonging to the government to be used or manufactured for the use of the army and navy, or to be sold or exchanged or to be used to support the credit of the government, and to carry on the war, in such manner as he shall deem proper.

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